

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 33776 of 1997

Between:

Airports Authority Kamgar Union, rep by Central Executive Committee Member,(All India),G.A.Rudrappa, S/o.Late Gangaiah, R/o.T33/1, Airport Colony, Hyderabad.

..... PETITIONER

AND

1 Government of Andhra Pradesh, rep by its Secretary, Finance &

Planning, AP Secretariat, Hyderabad.

2 The Regional Executive Director, Airports Authority of India

(NAD), Southeren Region, Chennai Airport, Chennai-600 027.

3 The Airport Director, Airport Authority of India (NAD), Rajeev

Gandhi Airport, Begumpet, Hyderabad-500 016.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an order, direction or writ more particularly one in the nature of writ of mandamus -- i) declaring the action of the State Government in enhancing the professional tax in respect of the salary and wage earners by the impugned Act No.29/96 as illegal and arbitrary; ii) the action of the State Government in issuing the G.O.Ms No.327 dt.23.11.1996 and G.O.Ms.48 dt.15.3.1997 discriminating the non-gazetted employees of the State or other category of employees with regard to collection of professional tax as discriminatory and violate of Article 14 of the Constitution of India; iii) and consequently direct the respondent to collect the professional tax at pre-enhanced rates on par with non-gazetted employees; and pass such other order or orders.

Counsel for the Petitioner:MR.V.SANKARA RAO

Counsel for the Respondents 2 & 3: MR.A.RAJASHEKAR REDDY
(SC FOR CG)

The Court made the following O R D E R

(Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties.

This is a writ petition challenging G.O.Ms.No.327, dated 23-11-1996 and G.O.Ms.No.48, dated 15-03-1997.

The main grievance of the petitioner is that the employees under its Union are all gazetted officers and in terms of G.O.Ms.No.327, dated 23-11-1996, the Government had postponed payment of service tax, but it was clarified in G.O.Ms.No.332, dated 30-11-1996 that the postponement would apply only to non-gazetted officers of the State Government. It is submitted that it was a discrimination between gazetted and non-gazetted employees of the State Government.

No counter has been filed, but it is stated that this Order had been passed in order to consider the representation of the non-gazetted employees of the State Government not to make them subject to the Andhra Pradesh Tax on Professions, Tradings, Callings and Employment Act, 1987. Since the gazetted and non-gazetted officers belong to two different categories and non-gazetted officers of the State Government were admittedly receiving lesser salaries, therefore, the order was not discriminative.

We are told that even this Government Order is not now in operation and all employees of State Government whether gazetted or non-gazetted are subject to the Andhra Pradesh Tax on Professions, Tradings, Callings and Employment Act, 1987. In these circumstances, we do not find any merit in the writ petition.

The writ petition is accordingly dismissed. No order as to costs.

(Bilal Nazki, J)

5th July, 2004.

(P.S.Narayana,J)

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To

- 1 Government of Andhra Pradesh, rep by its Secretary, Finance & Planning, AP Secretariat, Hyderabad.
- 2 The Regional Executive Director, Airports Authority of India (NAD), Southern Region, Chennai Airport, Chennai-600 027.
- 3 The Airport Director, Airport Authority of India (NAD), Rajeev Gandhi Airport, Begumpet, Hyderabad-500 016.
- 4 Two C.D copies